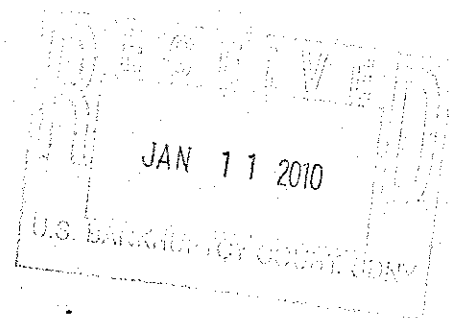


**Howard S Grotsky, Ed. D.  
1500 Pembroke Jones Drive  
Wilmington, NC 28405**

January 4, 2010

Bernard L. Madoff Investment Securities LLC in Liquidation  
Clerk of the United States Bankruptcy Court for  
The Southern District of New York  
One Bowling Green  
New York, New York 10004



Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
Attn: Claims Department  
45 Rockefeller Plaza  
New York, New York 10111

Re: Bankruptcy Case No. 08-1789 (BRL)  
Howard S Grotsky, SIPC claim # 1B0118

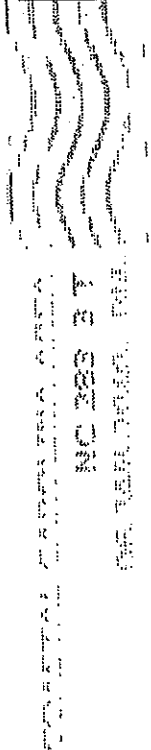
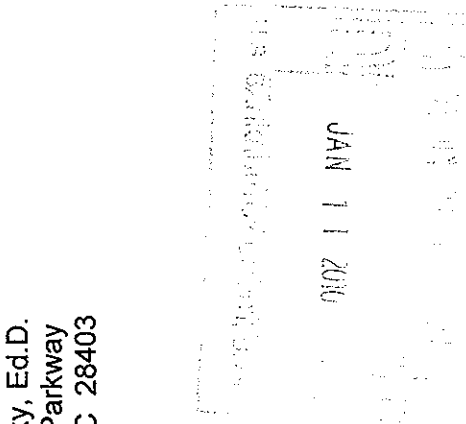
Dear Mr. Picard,

In response to the Notice of Trustee's Determination of Claim dated December 8, 2009, I hereby submit my opposition to the denial of the above referenced claim. My opposition is based on applicable law and is submitted to preserve any claim that might be recognized for indirect investments in Bernard L. Madoff Investment Securities LLC. I hereby reserve all rights in this matter including the right to supplement and amend this opposition.

Sincerely,

Howard S Grotsky, Ed. D.

Howard Grotzky, Ed.D.  
5010 Randall Parkway  
Wilmington, NC 28403



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